

APPEAL TO THE STATE BOARD OF EQUALIZATION

This form must be COMPLETELY FILLED IN, SIGNED AND SWORN TO, AND FILED IN TRIPLICATE (original and two copies **including any attachments**) with the State Board of Equalization. Any taxpayer, assessor of property, or taxing jurisdiction who desires to appeal to the State Board from action taken by the County Board of Equalization must do so before AUGUST 1 of the tax year for which the appeal is made **or** 45 days from date of the County Board of Equalization's notice which ever is later. To learn more visit www.comptroller.state.tn.us/sb.sbappeal.htm and select "Property Assessment & Taxation."

RETURN TO: **STATE BOARD OF EQUALIZATION**
JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET, SUITE 1700
NASHVILLE, TENNESSEE 37243-0280

FOR OFFICIAL USE ONLY
 DO NOT WRITE IN THIS SPACE

RECORD# _____

FEE: _____

1. Name of Property Owner _____
 (As listed on Tax Notice)

2. Mailing Address _____
 _____ Street

 City State Zip Code Tel. No. w/area code

3. The following information must be provided concerning any person who will represent the property owner in this appeal

 Name Relationship to owner or Agent registered with State Board (include registration no.)

 Street Address

 City State Zip Code Tel. No. w/area code

4. The classification of the property on which this complaint is made is: (Check One)

Real property (_____) Tangible personal property (_____) Intangible Personal Property (_____)

5. The property is presently subclassified as: (Check One)

Residential (_____) Commercial (_____) Industrial (_____) Farm (_____)

6. County in which property is located _____ Tax Year under appeal _____

7. Physical address of Property _____
 _____ Street or Route Number **(No P.O. Boxes)**

ASSESSOR'S PROPERTY IDENTIFICATION						
District or Ward	Map or Block	Group	Control Map	Parcel Number	Property Identifier	Special Interest

9. Personal Property Identification Number (if applicable) _____

10. Was this property appealed to County Board of Equalization?
 Yes (_____) Please attach a copy of the County Board of Equalization's decision.
 No (_____) Please explain why and attach a copy of the notice or decision that prompted you to appeal.

11. What is the appraised (not assessed) value according to the assessor's records for this property _____

12. Please indicate below the use of this property on January 1 of the tax year under appeal:

- ☐ Farm
☐ Single family residence
☐ Duplex
☐ Apartment
☐ Condominium
☐ Hotel/motel
- ☐ Office building
☐ Warehouse
☐ Retail
☐ Manufacturing
☐ Other: _____

(Over)

13. The basis of this complaint is: (Check one)

- ☐ The property has been erroneously classified or subclassified.
- ☐ The property has been assessed on the basis of an appraised value that is more than the basis of value provided for by the law.*
- ☐ Property other than property owned by the taxpayer has been assessed on the basis of appraised values which are less than the basis of value provided for by the law.*
- ☐ Property has been assessed which should be lawfully exempt from assessment and taxation.

*The law is generally understood as requiring that property be valued for property taxes at its fair market value as of January 1st of the tax year. For more information refer to Publication No. 307183, "Producing Evidence At Your Hearing."

14. If the property being appealed was purchased within the last five (5) years please provide the following information:

Date Property Acquired: _____ Purchase Price: \$ _____

15. Is any part of the property rented: Yes () No ()
If yes, Annual Gross Income \$ _____

16. What do you believe the fair market value (not assessment) of the above described property was on January 1 of the year for which this assessment was made? _____

17. The undersigned submits the following information in support of this complaint _____
(attach additional pages as necessary):

[illegible]

AFFIDAVIT: I do hereby verify that the foregoing statements are true and correct to the best of my knowledge and belief.

Name: _____ Signature _____

Date _____

State of _____, _____ County

Personally appeared before me _____ a Notary Public in and for said County, the above named taxpayer, with whom I am personally acquainted, who, being duly sworn, says that the statements in the above complaint are true to the best of his knowledge and belief.

This _____ day of _____, 20____

Notary Public

My commission expires: _____